

SENATE BILL NO. 159

INTRODUCED BY JOHNSON

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A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING THAT ~~A BUILDING AND APPURTENANT LAND~~
CERTAIN PROPERTY OWNED BY A RAILROAD AND LEASED BY A NONPROFIT ORGANIZATION OR A
GOVERNMENT ENTITY IS EXEMPT FROM PROPERTY TAXES; AND PROVIDING AN IMMEDIATE
EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

NEW SECTION. **Section 1. Buildings PROPERTY on railroad land leased by nonprofit organizations.** (1) ~~The A~~ building and appurtenant land OR JUST THE APPURTENANT LAND, not exceeding 2.5 acres, owned by a railroad as defined in 69-14-101 and leased FOR LESS THAN \$100 A YEAR to a nonprofit organization exempt from taxation under section 26 U.S.C. 501(c)(3) OR TO A GOVERNMENT ENTITY is exempt from property taxation IF:

(A) THE BUILDING WAS CONSTRUCTED ON A RAILROAD RIGHT-OF-WAY BY A RAILROAD PRIOR TO THE YEAR 2000;

AND

(B) THE PROPERTY IS DIRECTLY USED FOR PURELY PUBLIC CHARITABLE PURPOSES.

(2) A building and land exempted under this section are subject to fees and assessments for services and special improvements that are collected with property taxes.

NEW SECTION. **Section 2. Codification instruction.** [Section 1] is intended to be codified as an integral part of Title 15, chapter 6, part 2, and the provisions of Title 15, chapter 6, part 2, apply to [section 1].

NEW SECTION. **Section 3. Effective date.** [This act] is effective on passage and approval.

NEW SECTION. **Section 4. Retroactive applicability.** [This act] applies retroactively, within the meaning of 1-2-109, to tax years beginning after December 31, 2002.

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